

# FORM 39NR

Complete Form 39NR if you are filing Form 43. If you are filing a Form 40, complete Form 39R.

## PART A. ADDITIONS

### LINE 1 NON-IDAHO STATE AND LOCAL BOND INTEREST

Column A: Enter the amount of interest and dividends you received from municipal bonds of other state governments, including their counties or cities, or from obligations of any foreign country. This income is not reported on your federal return.

Column B: Enter any amount in Column A earned while an Idaho resident or part-year resident.

### LINE 2 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

If you make a nonqualified withdrawal from an Idaho college savings account, enter the amount withdrawn less any amounts reported on your federal Form 1040.

### LINE 3 OTHER ADDITIONS

Complete this worksheet, using the instructions below to determine your other additions.

	Column A	Column B
1. Net operating loss carryforward .....	_____	_____
2. Capital loss carryforward .....	_____	-0-
3. Retirement plan lump-sum distributions .....	_____	_____
4. Partners and shareholders Idaho additions .....	_____	_____
5. Idaho medical savings account withdrawals .....	_____	_____
6. Total. Add lines 1 through 5. Enter these amounts in the appropriate columns on line 3 .....	_____	_____

### NET OPERATING LOSS CARRYFORWARD

Column A: Enter the net operating loss carryforward included on your federal return. The federal net operating loss carryforward is not the same as Idaho's. The Idaho net operating loss carryforward is reported on line 1, Part B.

Column B: Enter any portion of the federal net operating loss carryforward included on line 21, Form 43.

### CAPITAL LOSS CARRYFORWARD

Column A: Enter any capital losses included on line 13, federal Form 1040 that were incurred in another state or capital losses from business activities not taxable by Idaho.

Column B: Make no entry in Column B.

### RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

Column A: Enter the taxable amount of a lump-sum distribution from a retirement plan not included on line 16a, federal Form 1040 or line 12a, federal Form 1040A. This is the amount eligible for the federal capital gain election or 10-year tax option on federal Form 4972.

Column B: Enter any amount in Column A received while an Idaho resident.

### PARTNER AND SHAREHOLDER IDAHO ADDITIONS

Column A and Column B: Partners and shareholders must include their share of the Idaho additions to partnership and S corporation income not included on the federal Schedule K-1. This information is available from the preparer of the partnership or S corporation return. For example, interest income from other states not taxable for federal purposes is not included on a federal Schedule K-1. The partner/shareholder must report that interest income on this line.

### IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

Columns A and B: Idaho medical savings account withdrawals not used to pay eligible medical expenses must be reported here. See instructions for line 8, Part B.

## PART B. SUBTRACTIONS

### LINE 1 IDAHO NET OPERATING LOSS CARRYFORWARD

Columns A and B: Use Idaho Form 56 to compute your allowable Idaho loss carryforward. Do not include losses from sources that were not taxable by Idaho or that were incurred before becoming a resident or part-year resident.

### LINE 2 STATE INCOME TAX REFUND

Column A: Enter all state income tax refunds included on line 10, federal Form 1040.

Column B: Make no entry.

### LINE 3 INTEREST FROM U.S. GOVERNMENT OBLIGATIONS

The interest income received from obligations of the U.S. Government is not subject to the Idaho tax. Examples of obligations of the U.S. Government include, but are not limited to:

- Banks for Cooperatives
- Federal Farm Credit Banks
- Federal Financing Bank
- Federal Homeowners Loan Bank
- Federal Intermediate Credit Bank
- Federal Land Bank
- Guam
- Puerto Rico
- Student Loan Marketing Association
- Tennessee Valley Authority Bonds
- Territory of Alaska
- Territory of Hawaii
- Territory of Samoa
- U.S. Series EE and HH Bonds
- U.S. Treasury Bills and Notes
- Virgin Islands

Interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA) is not paid by the U.S. Government and is subject to Idaho income tax.

Column A: Enter the interest income you received from obligations of the U.S. Government if included on line 8a, federal Form 1040 or line 8a, federal Form 1040A.

Column B: Enter the interest income you received from obligations of the U.S. Government if included on line 10, Form 43.

### LINE 4 CHILD AND DEPENDENT CARE

If you were able to claim the federal Credit for Child and Dependent Care Expenses, you are allowed an Idaho deduction for the child care expenses you paid for the care of your dependents.

The Idaho deduction is a different amount than the federal credit.

Complete this worksheet to determine your Idaho child or dependent care deduction. Refer to federal Form 2441 to determine amounts to enter on lines 1 through 6.

1. Enter the amount of qualified expenses you incurred and paid in 2001. Do not include amounts paid by your employer. ....
2. Enter \$2,400 for one child or dependent, \$4,800 for more than one child or dependent, cared for during the year. ....
3. Enter excluded benefits from federal Form 2441, Part III .....  
Form 2441, Part III
4. Subtract line 3 from line 2. If zero or less, stop. You cannot claim the deduction. ....
5. Enter your earned income. ....
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5. ....

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7. Enter the smallest of line 1, 4, 5, or 6 here and on line 4, Part B, Column A, Form 39NR. ....
8. If married filing a joint return, enter the total of lines 5 and 6 that are from Idaho sources. All others enter the amount from line 5 from Idaho sources. ....
9. If married filing a joint return, enter the total of lines 5 and 6. All others enter the amount from line 5. ....
10. Divide line 8 by line 9. .... %
11. Multiply line 10 by line 7. Enter this amount here and on line 4, Part B, Column B, Form 39NR. ....

Attach federal Form 2441 or Form 1040A, Schedule 2, Child and Dependent Care Expenses, to your return.

## LINE 5 SOCIAL SECURITY AND RAILROAD BENEFITS

Idaho does not tax social security benefits, benefits paid by the Railroad Retirement Board, or Canada social security benefits (OAS and CPP) that are taxable on your federal return. If subtracting benefits from the Railroad Retirement Board, attach Form RRB-1099 or RRB-1099-R.

Column A: Enter the amounts of these benefits if they were included in income on lines 16b and 20b, federal Form 1040 or lines 12b and 14b, federal Form 1040A.

Column B: Make no entry.

## LINE 6 IDAHO CAPITAL GAINS DEDUCTION

Columns A and B: If you had a net capital gain from the sale of Idaho property described below, you may deduct 80% of the net capital gain that has not already been deducted on federal Schedule D.

- (a) Real property held for at least 18 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
- 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;
  - 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
  - 3) Feeding livestock at a feedlot;
  - 4) Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing.
- (c) Cattle and horses held for at least 24 months, and other livestock used for breeding held for at least 12 months, if the owner received more than one-half of his gross income from farming or ranching in Idaho, or
- (d) Timber held for at least 24 months.

NOTE: Gains from the sale of stocks and other intangibles do not qualify.

Complete Idaho Form CG to compute your Idaho capital gains deduction.

## LINE 7 IDAHO RESIDENT-MILITARY PAY EARNED OUTSIDE OF IDAHO

Column A: Do not enter anything in this column.

Column B: If you are an Idaho resident on active military duty outside of Idaho, your active duty military wages are not subject to Idaho tax. Enter the amount of such wages in column B, line 7, if included on line 9, Form 43.

National Guard or Reserve pay, including annual training pay, generally does not qualify. However, if you were on active duty for a continuous 120 days or more, you may deduct the military pay earned outside of Idaho. The continuous 120 days do not have to

be in the same tax year. Your wage and tax statement (W-2) does not show this amount separately and you may have to compute the amount of income earned outside of Idaho. You should see your unit of assignment or use your orders in making this computation. Attach a copy of your worksheet and military orders.

## LINE 8 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

Columns A and B: You may contribute up to \$2,000 (\$4,000 if married) to an Idaho medical savings account and deduct the contribution. Deductible contributions do not include reimbursements that were redeposited into your Idaho medical savings account. Do not include amounts deducted on line 25, federal Form 1040.

An Idaho medical savings account is generally established with a bank, savings and loan, or credit union. The account is established to pay eligible medical expenses of the account holder and the account holder's dependents. Eligible medical expenses include medical, vision and dental care, medical insurance premiums and long-term care expenses.

Any interest earned on the account is included on line 8. Add your qualifying contributions to the interest earned on the account, and enter the total on line 8.

If you withdraw funds from an Idaho medical savings account and do not use the funds to pay eligible medical expenses, the withdrawal is subject to Idaho tax. Report this amount as an other addition, line 3, Part A.

If you make a withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on line 77, Form 43.

## LINE 9 IDAHO COLLEGE SAVINGS PROGRAM

You may contribute up to \$4,000 (\$8,000 if married filing a joint return) per year to a qualified Idaho college savings program and deduct the contribution. The account must be established with TIAA-CREF Tuition Financing, Inc. The account owner and beneficiary will be designated at the time the account is established. The account owner will have the right to make withdrawals for payment of higher education expenses for the beneficiary. A nonqualified withdrawal will result in a penalty up to 10% of the withdrawal amount. The person that withdraws the funds must report the withdrawal amounts as income in accordance with Internal Revenue Code Section 529.

## LINE 10 ADOPTION EXPENSES

Column A: If you adopt a child, you may deduct the expenses incurred in the adoption. You may claim legal and medical expenses incurred up to a maximum of \$3,000 per adoption. Travel expenses do not qualify. If the expenses are incurred in two or more years, deduct the costs in the year paid until the \$3,000 limit has been met. The expenses related to an unsuccessful attempt to adopt are not deductible. If expenses were claimed in a year prior to the unsuccessful attempt to adopt, file an amended return to add back any deduction claimed for the unsuccessful attempt.

Column B: Enter the amount included in Column A in the proportion that total Idaho income bears to total income from all sources. Complete this worksheet.

1. Total Idaho income from line 22, Form 43. ....
2. Total income from line 22, federal Form 1040 or line 15, federal Form 1040A. ....
3. Divide line 1 by line 2. .... %
4. Total adoption expenses from line 1, Column A. ....
5. Multiply line 4 by line 3. Enter this amount on line 10, Column B. ....

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## LINE 11 MAINTAINING A HOME FOR AGED AND/OR DEVELOPMENTALLY DISABLED

Columns A and B: You may deduct \$1,000 for each family member, not including yourself or your spouse, who is age 65 or older and for whom you maintain a household and provide more than one-half of his support for the year.

You may deduct \$1,000 for each family member, including yourself and your spouse, who is developmentally disabled and for whom you maintain a household and provide more than one-half of his support for the year.

No more than three deductions of \$1,000 are allowed.

Developmental disability means a chronic disability which:

1. Is attributable to an impairment such as:
  - Mental retardation
  - Cerebral palsy
  - Epilepsy
  - Autism
  - Other condition found to be closely related to, or similar to, one of these impairments; and
2. Results in substantial functional limitation in three or more of the following areas of life activity:
  - Self-care
  - Receptive and expressive language
  - Learning
  - Mobility
  - Self-direction
  - Capacity for independent living
  - Economic self-sufficiency; and
3. Reflects the need for a combination and sequence of special, interdisciplinary or generic care, treatment or other services which are of lifelong or extended duration and individually planned and coordinated.

If the home was maintained for the family member for less than a full year, the deduction is allowed at the rate of \$83.33 for each month the home was maintained.

A family member is any person who meets the relationship test to be claimed as a dependent on income tax returns. Refer to the federal Form 1040 instructions for more information on dependents.

Maintaining a household means paying more than one-half the expenses incurred for the benefit of all the household's occupants. Social Security benefits are not support provided by you but must be included in the computation of total support provided. Some examples of expenses of maintaining a household include: property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance and food consumed on the premises.

The amounts entered in Columns A and B must be the same.

## LINE 12 IDAHO LOTTERY WINNINGS

Columns A and B: Enter the amount of Idaho lottery prizes of less than \$600 per award included in other income on line 21, Form 43. The amounts entered in Columns A and B must be the same.

## LINE 13 INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN

Column A: Do not enter anything in Column A.

Column B: American Indians who are enrolled members of a federally recognized tribe and who live and work on a reservation may deduct all income received from reservation sources if the income is included on the front of Form 43. Income earned off the reservation cannot be deducted, nor can income earned on the reservation if you live off the reservation.

## LINE 14 WORKER'S COMPENSATION INSURANCE

Columns A and B: A self-employed individual may deduct the actual cost of amounts paid for worker's compensation insurance coverage in Idaho, if the cost is not deducted elsewhere.

Do not enter amounts paid for coverage in other states. The amounts entered in Columns A and B must be the same.

## LINE 15 PARTNERS AND SHAREHOLDERS

Column A: Partners and shareholders may deduct their proportional share of the Idaho subtractions from partnership and S corporation income. This information is available from the preparer of the partnership or S corporation return. For example: Interest income from federal obligations is not taxable for Idaho purposes but is included on the federal Schedule K-1. The partner/shareholder may deduct that interest income here.

Column B: Enter your Idaho apportioned share of the Idaho subtractions from partnership and S corporation income.

## LINE 16 INSULATION OF AN IDAHO RESIDENCE

Columns A and B: You may be able to deduct the amount you paid to install additional insulation in your Idaho residence. To qualify for this deduction, your Idaho home must have existed, been under construction, or had a building permit issued on or before January 1, 1976. The insulation must be in addition to any existing insulation and may not be a replacement, e.g. replacing double pane windows with triple pane windows does not qualify. Insulation means any material commonly used in the building industry and installed to retard the passage of heat into or out of a building, such as fiberglass, rock wool, weather stripping, double-pane windows, storm doors and storm windows.

Insulated siding does not qualify unless the cost of the siding and the insulating material is separately identified, in which case the cost of the insulating material alone qualifies.

The amount charged for labor to install the insulation is also deductible.

## LINE 17 TECHNOLOGICAL EQUIPMENT DONATION

Columns A and B: Enter the fair market value of technological equipment donated to a public elementary or secondary school, public or private college or university, public library, or library district located in Idaho. Items that qualify for this deduction are limited to computers, computer software, and scientific equipment or apparatus manufactured within five years of the date of donation. The amount deducted may not reduce Idaho taxable income to less than zero. Any unused deduction cannot be carried to another year.

## LINE 18 HEALTH INSURANCE PREMIUMS

Deduct premiums you paid for health insurance for yourself and your dependents if those premiums have not already been deducted or excluded from your income. Premiums paid through a cafeteria plan or other salary-reduction arrangement and premiums deducted as a business expense do not qualify for this deduction.

## LINE 19 LONG-TERM CARE INSURANCE

Deduct 50% of the amount you paid in premiums for long-term care insurance.

## LINE 20 ALTERNATIVE ENERGY DEVICE DEDUCTION

Columns A and B: If you install an alternative energy device in your Idaho residence, you may deduct a portion of the amount actually paid or accrued (billed but not paid).

Qualifying devices include:

- a system using solar radiation, wind or geothermal resource primarily to provide heating or cooling, to produce electrical power, or any combination

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- a fluid-to-air heat pump operating on a fluid reservoir heated by solar radiation or geothermal resource but not an air-to-air heat pump unless it uses geothermal resources as part of the system
- a natural gas or propane heating unit that replaces a noncertified wood stove
- an Environmental Protection Agency (EPA)-certified wood stove or pellet stove meeting the most current industry and state standards that replaces a noncertified wood stove

A noncertified wood stove is a wood stove that does not meet the most current EPA standards. The noncertified wood stove must be taken to a site authorized by the Division of Environmental Quality (DEQ) within 30 days from the date of purchase of the qualifying device.

The natural gas or propane heating unit and the EPA-certified wood stove or pellet stove must be installed in the same tax year that the nonqualifying wood stove is turned in to the DEQ.

In the year the device is placed in service, you can deduct 40% of the cost to construct, reconstruct, remodel, install or acquire the device, but not more than \$5,000.

In the next three years after installation, you can deduct 20% of these costs per year, but not more than \$5,000 in any year.

**LINES 20a - 20d** Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 1998, complete line 20d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage.

### LINE 22 RETIREMENT BENEFITS DEDUCTION

If you are age 65 or older, or if you are disabled and age 62 or older, you may be able to deduct some of the retirement benefits and annuities you receive. You cannot claim this deduction if you file married filing separate. The following are qualified retirement benefits:

- Civil Service Employees: Retirement annuities paid by the United States to a retired civil service employee or the unremarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older.
- Idaho Firemen: Retirement benefits paid from the firemen's retirement fund of the state of Idaho to a retired fireman or the unremarried widow of a retired fireman if the recipient is age 65 or older, or disabled and age 62 or older.
- Policemen of an Idaho city: Retirement benefits paid from the policemen's retirement fund of a city within Idaho to a retired policeman or the unremarried widow of a retired policeman if the recipient is age 65 or older, or disabled and age 62 or older.
- Servicemen: Retirement benefits paid by the United States to a retired member of the U.S. military service or the unremarried widow of such member if the recipient is age 65 or older, or disabled and age 62 or older.

The amount deducted must be reduced by retirement benefits paid under the Federal Social Security Act and the Federal Railroad Retirement Act.

The maximum amounts that may be deducted for 2001 are:

#### Married filing jointly:

- age 65 or older ..... \$27,648
- age 62 or older and disabled ..... \$27,648

#### Single:

- age 65 or older ..... \$18,432
- age 62 or older and disabled ..... \$18,432

**LINE 22a** Enter \$27,648 or \$18,432, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse may receive more than one annuity.

**LINE 22b** Enter the amount of retirement benefits you (and your spouse) received under the Federal Railroad Retirement Act, Box 5 of your Forms RRB-1099.

**LINE 22c** Enter the amount of retirement benefits you (and your spouse) received under the Federal Social Security Act, Box 5 of your Forms SSA-1099. If you or your spouse receive Canadian social security benefits that are included in your federal taxable income, include those amounts received.

**LINE 22d** Subtract lines 22b and 22c from line 22a.

**LINE 22e** Enter the amount of qualified retirement benefits included on line 30, Column A of Form 43.

**LINE 22f** Enter the smaller of line 22d or 22e.

**LINE 22g** Enter the amount of qualified retirement benefits included in Idaho gross income. This amount must have been included on line 30, Column B of Form 43.

**LINE 22h** Divide line 22g, Column B, by line 22f, Column A. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%.

**LINE 22i** Multiply the percentage on line 22h by the amount on line 22f.

### LINE 23 Other subtractions

Columns A and B: Identify any other subtraction to which you are entitled and claim the amount on this line.

### LINE 24 Total subtractions

Total Columns A and B and enter the amounts on Form 43, line 33.

## PART C. INCOME TAX PAID TO OTHER STATES BY PART-YEAR RESIDENTS

### NONRESIDENTS DO NOT QUALIFY FOR THIS CREDIT.

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for tax paid to the other state. Use this section to compute the credit. You must attach a copy of the other state's income tax return and Idaho Form 39NR to your income tax return. If your S corporation or partnership paid income tax to another state, attach a copy of your Schedule K-1. If credit applies to more than one state, use a separate Form 39NR for each state.

Examples of income that may be taxed by both Idaho and another state include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho.
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho.

**LINE 1** Enter your Idaho adjusted income from line 34, Column B, Form 43.

**LINE 2** Enter the amount of Idaho adjusted income derived in the other state. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that are not applicable to Idaho. If you reported your income derived in the other state by filing an:

- Individual return, enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income as Idaho does not tax this interest.



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- S corporation or partnership composite or group return, enter your pro rata share of the S corporation or partnership income derived in the other state. The corporation's or partnership's income must be restated to a basis comparable to Idaho adjusted income. For example, if the S corporation or partnership deducted state income taxes in computing its income, add this amount to the S corporation or partnership income and recompute your pro rata share as Idaho does not allow this deduction in computing Idaho adjusted income.

**LINE 3** Enter the amount from the above lines that will be taxed by both states.

**LINE 4** Enter the tax shown on line 45, Form 43.

**LINE 5** Divide line 3 by line 1. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%.

**LINE 7** Enter the other state's tax due from its tax table or rate schedule less its income tax credits. If your income derived in the other state was reported on a composite or group return filed by an S corporation or partnership, enter your pro rata share of the tax paid by the S corporation or partnership less your pro rata share of the income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that is not an income tax credit is a special fuels or gasoline tax credit or refund.

**LINE 8** Divide line 3 by line 2. Enter the percentage rounded to the nearest whole number.

**LINE 10** Your allowable credit for income tax paid to other states is the smaller of line 6 or line 9. Enter this amount on line 46, Form 43.

### PART D. INCOME TAX PAID TO OTHER STATES BY IDAHO RESIDENTS ON ACTIVE MILITARY DUTY

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for tax paid to the other state. Use this section to compute the credit. You must attach a copy of the other state's income tax return and Idaho Form 39NR to your income tax return. If your S corporation or partnership paid income tax to another state, attach a copy of your Schedule K-1. If credit applies to more than one state, use a separate Form 39NR for each state.

Examples of income that may be taxed by both Idaho and another state include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho.
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho.

**LINE 1** Enter the tax shown on line 45, Form 43.

**LINE 2** Enter the amount of Idaho adjusted income derived in the other state. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that are not applicable to Idaho. If you reported your income derived in the other state by filing an:

- Individual return, enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income as Idaho does not tax this interest.
- S corporation or partnership composite or group return, enter your pro rata share of the S corporation or partnership income derived in the other state. The corporation's or partnership's income must be restated to a basis comparable to Idaho adjusted income. For example, if the S corporation or partnership deducted state income taxes in computing its income, add this amount to the S corporation or partnership income and recompute your pro rata share as Idaho does not allow this deduction in computing Idaho adjusted income.

**LINE 3** Enter your Idaho adjusted income from line 34, Column B, Form 43.

**LINE 4** Divide line 2 by line 3. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%.

**LINE 6** Enter the other state's tax due from its tax table or rate schedule less its income tax credits. If your income derived in the other state was reported on a composite or group return filed by an S corporation or partnership, enter your pro rata share of the tax paid by the S corporation or partnership less your pro rata share of the income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that is not an income tax credit is a special fuels or gasoline tax credit.

**LINE 7** Your allowable credit for income tax paid to other states is the smaller of line 5 or line 6. Enter this amount on line 46, Form 43.

### PART E. MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

If you did not claim the \$1,000 deduction on line 11 of Part B, you may claim a \$100 credit for maintaining a home for an immediate family member age 65 or over or a family member with a developmental disability. Refer to the instructions for Part B, line 11. If the home was maintained for the family member less than a full year, the credit is allowed at the rate of \$8.33 for each month the home was maintained.

You may claim this credit if your gross income is less than the filing requirement. File Form 43 and attach Form 39NR to your return. Only full-year residents, including Idaho residents on active military duty outside Idaho, may claim this credit.

**LINES 1 and 2** Answer the two questions. If you answer yes to either question, you qualify.

**LINE 3** Enter the name, social security number, relationship, and date of birth of your family member(s) for whom you maintain a home and provide more than one-half of their support. If the claim is for a family member with a developmental disability, check the box.

**LINE 4** Carry the total to line 68, Form 43.

These instructions do not provide a comprehensive explanation of Idaho tax laws or rules. Costs associated with this publication are available from the Idaho State Tax Commission in accordance with Section 60-202, Idaho Code.